

*Amendments to the Specification*

Please replace the paragraph beginning on page 1, line 22, with the following amended paragraph:

Fig. 1 is a sectional view illustrating a conventional tape substrate. This tape substrate is fabricated by bonding a copper foil, about 20 $\mu$ m thick, by means of a bonding material 12 to an upper surface of an insulating film 10 made of a material such as polyimide or polyether sulphon, coating photoresist over an upper surface of the copper foil, and then exposing the photoresist to light by use of a mask having a pattern corresponding to a desired wiring pattern, thereby transferring the wiring pattern onto the photoresist.

Please replace the paragraph beginning on page 4, line 3, with the following amended paragraph:

A heat treatment or alloying method has often been used to suppress formation of whiskers. However, the heat treatment method requires a lengthened process time, thereby causing a degradation in productivity. Furthermore, the tape substrate may be degraded under a certain heating condition, so that it may have a poor quality. As the tin layer 27 is heated, the tin component thereof is coupled with the copper element of the copper foil pattern, thereby forming a tin-copper alloy layer 23. In order to obtain a desired thickness of a pure tin layer portion in the tin layer 27, it is necessary

to perform the tin plating process for a prolonged period of time. There is also a problem in that the ~~tin-cooper~~ ~~tin-copper~~ alloy layer 23 has an excessively large thickness.

Please replace the paragraph beginning on page 8, line 10, with the following amended paragraph:

As shown in Figs. 2 and 3, the tape substrate includes an insulating film 60, a copper foil pattern 70 formed on the insulating film 60 at one side of the insulating film 60, and provided with a connecting area where an electronic element is to be mounted, a barrier layer 75 plated on the copper foil pattern 70 at the connecting area, and formed with a plurality of pores 75, and a tin layer 77 plated on the barrier layer 75. In Fig. 3, the reference numeral 80 designates a solder resist.

Please replace the paragraph beginning on page 14, line 19, with the following paragraph:

Since the tin-copper alloy layer ~~83~~ 73 is formed at each pore of the barrier layer 75, it is present in the same layer as the barrier layer 75 in a state of being interconnected with the barrier layer 75.